

**UNITED STATES TAX COURT**  
**WASHINGTON, DC 20217**

XING F. WANG & KATHLEEN P. LEE,	)	
	)	
Petitioners,	)	
	)	
v.	)	Docket No. 1269-14.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

On October 24, 2014, respondent served a request for admissions, asserting 89 propositions. On November 18, 2014, petitioners timely filed a response that (in its paragraphs 17-19) objected to Request No. 1, admitted Requests Nos. 2-5 and 7-11, and denied Requests Nos. 6 and 12-89. Five months later--and less than seven weeks before this case will be called for trial--respondent filed a "Motion to Review the Sufficiency of Answers or Objections to Request for Admissions". On April 24, 2015, the Court held a telephone conference call with petitioner Xing F. Wang and respondent's counsel. The undersigned judge discussed briefly with the parties the motion to review, as well as respondent's motions to compel, as to which petitioners' responses are due to be filed and served May 4, 2015. The judge stated that, without prejudging the motions, he believes petitioners should reconsider carefully their objections to respondent's document requests and interrogatories and should serve by May 4 any documents or responses to which respondent is fairly entitled. The judge pointed out that petitioners will have the burden of proof at trial and that a lack of information in that context may harm the petitioners. The judge instructed petitioners to be responsive to communications from their opponent and to cooperate in pretrial preparation, especially the preparation of the parties' joint stipulation of facts.

It is

**SERVED Apr 27 2015**

ORDERED that respondent's motion to review filed April 21, 2015, is denied, in view of the relative lateness of its filing, petitioners' unqualified denial of most of the requests for admission, and the availability of the stipulation process to achieve admission of the agreed facts.

**(Signed) David Gustafson**  
**Judge**

Dated: Washington, D.C.  
April 22, 2015